

MEDICAID COST REPORT-FAMILY CARE HOMES

Cost Report Instructions for the Reporting Period October 1, 2005 through September 30, 2006

Reporting Deadline: **January 31, 2007**

MAILING ADDRESS

DIVISION OF MEDICAL ASSISTANCE
ATTN: ELIZABETH GRADY
MAIL SERVICE CENTER 2501
RALEIGH, NC 27699 - 2501

OVERNIGHT / EXPRESS MAIL ADDRESS

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COST REPORT

INSTRUCTIONS FOR SCHEDULE A

Cost Report
Line Number

Description

Part I General

1. Enter the name of the facility as licensed by the NC Division of Facility Services; the location (physical address) of the home, the city, state, and zip code of the home; and business and FAX telephone number(s).
- 1a. Enter the mailing address of the home; if different than above, enter the city, state, and zip code.
2. Enter the County name **where the home is physically located**
3. Enter license number as assigned by the NC Division of Facility Service.
(For example: FCL-789-123, etc.)
4. Enter most recent date home was licensed by the NC Division of Facility Services.
5. Enter the name of the individual/corporation/entity to whom the license was issued.
6. **You must** enter your Medicaid Provider number as assigned by the NC Division of Medical Assistance. If the Medicaid Provider Number changed during the cost report period, please provide the prior Medicaid provider number.
7. Enter the name of the owner (s).
- 7a. Enter the name of a contact person and the contact's telephone number, if different than owner. This should be the contact person if there are questions about the cost report.

Part II Tax Information

8. Enter the tax status of the home by placing an "X" in the space provided.

Part III Home Information

9. If you or your corporation/company/organization own the facility which is licensed by the Division of Facility Services, place an "X" in the appropriate space.
10. If the ownership of the home changed during the cost report period, place an "X" in the appropriate space.
- 10.a. If **YES** is marked in Number 10, indicate the name and address of the previous owner in the spaces and indicate what the date of the ownership change was in 10b.
11. Enter date home was built.
12. Enter in the appropriate space an "X" to indicate if the home has been fully depreciated for tax purposes in previous years.
13. Enter current licensed bed capacity of the home as of the last day of the reporting period. This is the bed capacity licensed by the Division of Facility Services.

14. Enter in the appropriate box whether a change in the licensed bed capacity as established by the Division of Facility Services occurred during the cost reporting period.
15. If the response for Line 14 is YES, enter the date of the change and the bed capacity before the change.
16. Enter the months the home was in operation during the cost reporting period.
17. Enter the total number of Licensed Beds during the cost report period. Licensed beds are computed by multiplying the number of licensed beds throughout the cost report period by the number of days in the period. If there is an increase or decrease in the number of licensed beds during the period, the number of licensed beds for each month of the cost reporting period should be multiplied by the number of days during the month.

Example:

The cost report period is October 1, 2005 through September 30, 2006. The home is licensed for 5 beds on October 1, 2005 and 6 beds on January 1, 2006.

<u>Month/Year</u>	Number of		<u>Licensed Bed Capacity</u>	<u>≡</u>	<u>Licensed Bed Days</u>
	<u>Days in Month</u>	<u>Times</u>			
October 2005	31	X	5	=	155
November 2005	30	X	5	=	150
December 2005	31	X	5	=	155
January 2006	31	X	6	=	186
February 2006	28	X	6	=	168
March 2006	31	X	6	=	186
April 2006	30	X	6	=	180
May 2006	31	X	6	=	186
June 2006	30	X	6	=	180
July 2006	31	X	6	=	186
August 2006	31	X	6	=	186
<u>September 2006</u>	30	X	6	=	<u>180</u>
Total Licensed Bed Days					2,098

Month / Year	Number of Days in Month	Licensed Bed Capacity	Licensed Bed Days
		X	=
		X	=
		X	=
		X	=
		X	=
		X	=
		X	=
		X	=
		X	=
		X	=
		X	=
TOTAL:			

18. Enter the number of Available Bed Days during the cost report period. Available bed days are computed by multiplying the number of beds available during a month by the number of days in the month. Available bed days usually equal licensed bed days. If there is an increase or decrease in the number of beds available during the period, the number of beds available for each month of the cost report period should be multiplied by the number of days during the month.

Example:

The cost report period is October 1, 2005 through September 30, 2006. The home is licensed for 6 beds. Home had 5 available beds on October 1, 2005 and 6 on January 1, 2006.

<u>Month/Year</u>	<u>Licensed Beds</u>	<u>Licensed Beds Available</u>	<u>X</u>	<u>Number of Days in Month</u>	<u>=</u>	<u>Licensed Bed Days Available for Occupancy</u>
October 2005	6	5	X	31	=	155
November 2005	6	5	X	30	=	150
December 2005	6	5	X	31	=	155
January 2006	6	6	X	31	=	186
February 2006	6	6	X	28	=	168
March 2006	6	6	X	31	=	186
April 2006	6	6	X	30	=	180
May 2006	6	6	X	31	=	186
June 2006	6	6	X	30	=	180
July 2006	6	6	X	31	=	186
August 2006	6	6	X	31	=	186
September 2006	6	6	X	30	=	<u>180</u>
Total Available Bed Days:						2,098

The number of Available Bed Days (Line 18) may equal or be less than the number of Licensed Beds Available (Line 17), but they may **not** be greater.

<u>Month / Year</u>	<u>Licensed Beds</u>	<u>Licensed Beds Available</u>	<u>Number of Days in Month</u>	<u>Licensed Bed Days Available for Occupancy</u>
			X	=
			X	=
			X	=
			X	=
			X	=
			X	=
			X	=
			X	=
			X	=
			X	=
			X	=
TOTAL:				

19. Enter the total number of Resident Days (private and State/County Special Assistance) for the home during the cost report period. It includes days residents were in the home plus reserve bed days and therapeutic leave days. Total Resident Days does not distinguish between paid or non-paid days.

The number of Total Resident Days will be taken from the home's census records or computed based on dates residents were admitted, discharged, or on leave from the home.

The number of Total Resident Days (Line 19) may equal or be less than the number of Available Bed Days (Line 18), but they may **not** be greater.

20. Enter the total number of State/County Special Assistance Resident Days for the home during the cost report period. DO NOT include private pay residents.

The number of State/County Special Assistance Days will be taken from the home's census or computed based on dates State/County Special Assistance residents were admitted, discharged, or on leave from the home.

The number of total State/County Special Assistance Days (Line 20) may equal or be less than the Total Resident Days (Line 19), but they may **not** be greater.

21. Enter the total days covered by the Medicaid Adult Care Home - Personal Care Service Program.

Part IV Certification of Accuracy

Complete Part IV as indicated.

COST REPORT

INSTRUCTIONS FOR SCHEDULE B

This Cost Report may be prepared on a Cash or Accrual basis.

General Notes:

Enter on the lines provided on Schedule B the Name of the Home, Medicaid Provider Number as assigned by the Division of Medical Assistance, and the cost reporting period.

Payments received from insurance, residents, family members, etc. for reimbursement of purchases of medicines and other purchases for residents should be netted out against the expense account and not reported as income under "other receipts".

Cost Report
Line Number

Description

RECEIPTS ON BEHALF OF STATE COUNTY SPECIAL ASSISTANCE RESIDENTS

1. Enter total revenues collected from or on behalf of residents from the NC Division of Social Services and NC Division of Services for the Blind for the State / County Special Assistance to Adults program.
2. Enter total revenues collected from or on behalf of State / County Special Assistance residents for Social Security Benefits.
3. Enter total revenues collected from or on behalf of State / County Special Assistance residents for Supplemental Security Income benefits.
4. Enter total revenues collected for reimbursement of Personal Care Services (PCS) for Special Assistance / Medicaid Eligible Residents.
5. Enter total revenues collected for reimbursement of Medical Patient Transportation for Special Assistance / Medicaid Eligible Residents.
6. Enter total Mental Health revenues collected from or on behalf of State/County Special Assistance residents.
7. Enter total CAP-MR revenues collected from or on behalf of State/County Special Assistance residents.
8. Enter total revenues collected from all other sources for Special Assistance / Medicaid Eligible residents, including but not limited to private insurance, veteran benefits, railroad pensions, family contributions, etc. It is not necessary to show each type.
9. Enter total dollar amount of Resident Revenue which has been returned to Special Assistance / Medicaid Eligible residents. This includes, but is not limited to patient refunds (refunds due to personal allowance of State/County Special Assistance (SA) funds and refunds due to either the resident's death or the resident's movement from the home.
10. Enter total dollar amount of Resident Revenue which has been returned to Medicaid billing error(s) and overpayments. This includes, but is not limited to refunds due to ineligibility, claims

submitted in error, and refunds due to either the resident's death or the resident's movement from the home.

11. Total SA Resident Revenues: Add Lines 1-8 then subtract Lines 9 and 10

RECEIPTS FROM PRIVATE PAY RESIDENTS

12. Enter total revenues collected from all other sources from or on behalf of private pay residents, including but not limited to insurance, veteran benefits, railroad pensions, family contributions, etc. It is not necessary to show each type.
13. Enter total Mental Health revenues collected from or on behalf of private pay residents.
14. Enter total dollar amount of Private Pay Residents Revenue which has been returned to private pay residents. This includes, but is not limited to patient refunds due to either the resident's death or the resident's movement from the home.
15. Total Private Pay Revenues: Add Lines 12-13 then subtract Line 14.

NON-RESIDENT RELATED REVENUE

16. Enter total revenues received from the Staffing Grant (State/County Funded), which provided additional staffing money for facilities to meet the new third shift staffing requirements.
17. Enter total receipts, net of refunds, from all sources other than for residents' care and maintenance. Items to be included but not limited to: vending machine proceeds, cafeteria receipts, barber and beauty shop receipts and miscellaneous sale of goods. NC Sales and Use Tax refunds should be included if the home does not separate the payment of the sales tax from the cost of the purchased goods in the accounting records. If the sales and use taxes are posted as receivables, then the refunds would not be reported in this income category.
18. Enter total dollar amount of revenue refunded which was received from non-resident sources.
19. Total Non-Resident Related Revenues: Add Lines 16-17 then subtract Line 18.
20. Total Income Reported: Add Lines 11, 15, and 19.
21. Enter the total dollar from Schedule C, Line 125, Column 4.
22. Subtract Line 21 from Line 20. This represents the home's net profit (loss) for the cost reporting period.

SCHEDULE OF EXPENSES

INSTRUCTIONS FOR SCHEDULE C

This Cost Report may be prepared on a Cash or Accrual Basis.

General Instructions:

Enter on the lines provided on Schedule C, the Home Name, Medicaid Number, and the cost Report period for which report is being prepared.

All facilities are required to maintain monthly timesheets on all employees that worked in more than one cost center. The facilities are required to utilize the timesheets to allocate the employee's personnel costs (salaries/wages, payroll taxes, and employee benefits) to the various cost centers.

It is suggested that the home prepare worksheets that summarize the individual monthly timesheets for each employee to arrive at the overall percentages of time the employee devoted to the various cost centers for supporting documentation.

PERSONAL CARE

General Note: This is for all PC Services provided to S/A clients or private pay clients in the home. The timesheet for Personal Care is the primary source of documentation for PCS activities. When the total time for PCS from these timesheets/payroll records differs from total time for PCS from timesheet for Cost Report, the home must reconcile the differences on the timesheet for the Cost Report based on the timesheets/payroll records.

For column 1, only paid hours are to be used to determine the hours worked. The paid hours would include holidays, sick time, and overtime. The overtime hours should be the actual hours worked and not the overtime ratio (1 1/2 hours) used to calculate the pay.

Column 2 should include hours worked by unpaid owners/operators.

Column 3 should include unpaid hours provided by volunteers.

The following is a list of tasks/staff time which are to be included under the Personal Care Cost Center:

I. Personal care tasks which require 20 or 40 hours of training as listed in Adult Care Home Licensure Rules 13G .0501(h) and 13F .0501(c)

II. Personal care tasks requiring 75 hours of training as listed in Adult Care Home Licensure Rules 13G .0501 (i) and 13F .0502 (b) (crossed-referenced in 13H .0409).

III. Other personal care allowed by ACH Licensure Rules:

1. Administration of drugs as required by Rule 13B .1917;
2. Supervision of residents as required by GS 131D-2(a)(1b) and Rules 13H .0407(a), 13H .0406(a), 13G .0406, 13G .0901(4) and 13F .0604, to include protective supervision of behavior;
3. Feeding techniques for residents with swallowing problems;
4. Bowel and bladder retraining involving hands-on and invasive activities such as enemas, suppositories, and catheterizations;
5. Urinary catheterizations;

6. Maintaining accurate intake and output data;
7. Medication administration through feeding tube;
8. Medication administration through injection or vascular access;
9. Oxygen administration and monitoring;
10. The monitoring of care for any residents who are restrained, including applying, checking and loosening restraints, and the use of care practices as alternatives to restraints;
11. Chest physiotherapy or postural drainage;
12. Clean or sterile dressing changes;
13. Collecting or testing blood samples and taking action based on results;
14. Colostomy care;
15. Decubitus care for stages I-IV wounds;
16. Irrigation of wounds, catheters or access devices;
17. Inhalation medication by machine;
18. Oral, pharyngeal, or tracheal suctioning;
19. Testing urine samples and taking action based on the results;
20. Tracheostomy care;
21. Transferring semi-ambulatory or non-ambulatory residents;
22. Administering and monitoring of tube feedings;
23. Adjusting medications as ordered based on vital signs;
24. Gait training using assistive devices;
25. Any other prescribed physical or occupational therapy; and
26. Attending to any other personal care needs, scheduled or unscheduled, residents may be unable to meet for themselves.

IV. Indirect Components of Personal Care when performed by staff member

(i.e.: Owner/Administrator, aide, supervisor-in-charge, nurse):

1. Conduct initial assessment and prepare care plans;
2. Conduct reassessments and prepare new care plans as needed;
3. Conduct annual reassessment/care plans;
4. Obtain physician approval of care plans;
5. Obtain case manager's verification/authorization of heavy care residents' eligibility for Enhanced ACH/PC and ACH/CMS coverage;
6. Conduct and document quarterly monitoring and supervisory reviews;
7. Document service provision by staff.

Cost Report
Line Number

Description

1. **Salaries / Wages for Aides**
Enter in column 1 the total number of hours worked by all paid personal care aide personnel.
Also include personnel that attended and/or taught the personal care training seminars identified in line #5.
Enter in column 2 the total number of PCS hours worked by unpaid owners/operators.
Enter in column 3 the total number of PCS hours worked by unpaid volunteers.
Enter in column 4 the wages for all personal care aide personnel. Also include personnel that attended and/or taught the personal care training seminars identified in line #5.
2. **Salaries / Wages for all others**
Enter in column 1 the total number of hours worked by paid other staff doing personal care services.
Also include personnel that attended and/or taught the personal care training seminars identified in line #5.
Enter in column 2 the total number of hours worked by unpaid other staff doing Personal Care Services.
Enter in column 3 the total number of hours worked by unpaid other volunteers doing PCS.

2. **Salaries / Wages for all others (Continued)**
Enter in column 4 the wages for all Other Personal Care staff. Also include personnel that attended and/or taught the personal care training seminars identified in line #5.
3. **Payroll Taxes**
Enter in column 4 the cost of taxes paid by employer. Items include:
 - FICA
 - FUTA
 - SUTA
4. **Employee Benefit Program**
Enter in column 4 the cost of benefits paid by employer. Items include:
 - Dental Insurance
 - Health Insurance
 - Life Insurance
 - Retirement
 - Uniforms
 - Worker's Compensation
5. **Meetings/Seminars/Training**
Enter in column 4 the cost of Personal Care personnel in attending meetings, seminars, and conferences.
PCS training includes cost of training/tuition fees. Only include cost as related to MAINTAINING current skill level. (This line item should not include cost related to the 20, 40, and 75 hour AIDE Training.) These costs should be recorded under the Initial/Orientation Aide Training cost center, Lines 23-29.
Items include:
 - Tuition / Registration / Fees
 - Training Materials
6. **Travel Costs**
Enter in column 4 the cost incurred by Personal Care Staff for travel expenses related to participating in PCS training. Items include:
 - Travel costs (mileage reimbursement, public transportation costs, etc.)
 - Lodging (hotel/motel) costs when incurred for business related purposes
 - Meals for facility personnel when incurred for business related purposes
 - Parking fees when incurred for business related purposes
7. **Contract Services**
Enter in column 1 the total number of hours worked by the individual(s) under contract who perform personal care services.
Enter in column 4 the cost of contracted Personal Care Services.
8. **Legend Drugs**
Enter in column 4 the cost of those prescription drugs exceeding the pharmacy service limitation of six prescriptions per month per resident.
9. **Non-Legend Drugs and Medical Supplies**
Enter in column 4 the cost of non-prescription drugs and medical supplies. Items include:
 - Non-Prescription Stock Drugs
 - Adhesives
 - Dressings
 - Gauze

- Gloves

Cost Report
Line Number

Description

9. **Non-Legend Drugs and Medical Supplies (Continued)**
 - Syringes
 - Incontinence Supplies (disposable diapers, underpads, etc.)
 - Non-Capitalized Equipment (Chart holder, drug chart, glucometer, humidifier, blood pressure cuff, physician scale, shower chair, stethoscope, suction machine, wheelchair, Geri chair, commode chair, etc.)
10. **Bloodborne Pathogens (OSHA)**
Enter in column 4 the cost of meeting OSHA standards for bloodborne pathogens and infectious materials. This includes supplies, protective equipment/clothing, vaccinations, training materials, hazard signs/labels, waste disposal, and medical records retention.
11. **Beauty and Barber Shop**
Enter in column 4 the cost of furnishing beauty and barber services to residents. Items include:
 - Beauty and Barber supplies used for basic hair care services
 - Personal Hygiene basic supplies (shampoo, razors, shaving cream, etc.)
12. **TOTAL OF PERSONAL CARE**
Enter in column 1 the total of column 1, lines 1, 2 and 7.
Enter in column 2 the total of column 2, Lines 1 and 2.
Enter in column 3 the total of column 3, Lines 1 and 2.
Enter in column 4 the total of column 4, lines 1 through 11.

MEDICALLY RELATED PATIENT TRANSPORTATION

General Note: This relates to the transportation of both Private Pay residents and Medicaid eligible residents. Include only actual transportation cost in this cost center. Waiting time is to be included in the General Services Cost Center. (All other transportation cost should be reported in the appropriate Cost Center based on the purpose of the transportation.)

The Travel Log for Medically Related Patient Transportation is the primary source of documentation for Medically Related Patient Transportation. When the total time for Medically Related Patient Transportation differs from total time for Medically Related Patient Transportation from timesheets for Cost Report, the home must reconcile the differences on the timesheet for the Cost Report based on the travel logs.

Only paid hours are to be used in determining the hours worked. The paid hours would include holidays, sick time, and overtime. The overtime hours should be the actual hours worked and not the overtime ratio (1 1/2 hours) used to calculate the pay.

- 16. Salaries / Wages**
Enter in column 1 the total number of hours worked by paid staff furnishing Medically Related Patient Transportation.
Enter in column 2 the total number of medically related patient transportation hours worked by unpaid Owners/operators.
Enter in column 3 the total number of medically related patient transportation hours worked by unpaid Volunteers.
Enter in column 4 the cost of all salaries and wages of personnel furnishing Medically Related Patient Transportation.
- 17. Payroll Taxes**
Enter in column 4 the cost of taxes paid by employer. Items include:
- FICA
 - FUTA
 - SUTA
- 18. Employee Benefit Program**
Enter in column 4 the cost of benefits paid by employer applicable to Medically Related Patient Transportation. Items include:
- Dental Insurance
 - Health Insurance
 - Life Insurance
 - Retirement
 - Uniforms
 - Worker's Compensation
- 19. Meetings / Seminars / Training**
Enter in column 4 the cost of administrative/transportation personnel in attending meetings, seminars, and conferences. Items include:
- Tuition / Registration / Fees
 - Training Materials
- 20. Travel Costs**
Enter in column 4 the cost incurred by Transportation personnel in providing services to patients. Items include:
- Travel costs (mileage reimbursement, public transportation costs, etc.)
 - Lodging (hotel/motel) costs when incurred for business related purposes
 - Meals for facility personnel when incurred for business related purposes
 - Parking fees when incurred for business related purposes
- 21. Contract Services**
Enter in column 1 the total number of hours worked by individuals under contract to provide Medically Related Patient Transportation.
Enter in column 4 the cost of contracted Medically Related Patient Transportation Services.
- 22. Depreciation - Automobiles**
Enter in column 4 the cost of the purchase of an automobile or van used exclusively for Medically Related Patient Transportation prorated over its expected life.

- 23. Rent - Equipment**
Enter in column 4 all cost to rent or lease equipment used for Medicaid Medically Related Patient Transportation and all cost to rent or lease a vehicle used for Medically Related Patient Transportation .
- 24. Automobile & Truck Maintenance and Upkeep**
Enter in column 4 all costs to maintain and operate vehicles owned by the home used for Medically Related Patient Transportation. Items include:
- Registration Fees
 - Gasoline
 - Oil
 - Tires
 - Lubrication
 - Vehicle Repairs
- 25. Repairs and Maintenance - Equipment**
Enter in column 4 all material and labor cost to repair and maintain equipment used for Medically Related Patient Transportation. Items include:
- Wheelchair Lift Repair
- 26. Interest - Automobile**
Enter in column 4 all interest expense on vehicles used for Medically Related Patient Transportation.
- 27. Insurance - Automobile**
Enter in column 4 all insurance expense on vehicles used for Medically Related Patient Transportation.
- 28. Miscellaneous**
Enter in column 4 the cost of other Medically Related Patient Transportation items not considered in the above accounts.
- 30. TOTAL OF MEDICALLY RELATED PATIENT TRANSPORTATION**
Enter in column 1 the total of column 1, lines 16 and 21.
Enter in column 2 the total of column 2, line 16.
Enter in column 3 the total of column 3, line 16.
Enter in column 4 the total of column 4, lines 16 through 28.

GENERAL SERVICES

**INCLUSIVE OF HEALTH SERVICES, DIETARY, HOUSEKEEPING/LAUNDRY,
RECREATION ACTIVITIES, PROPERTY AND OWNERSHIP, AND
OPERATIONS/MAINTENANCE**

- 31. Salaries / Wages**
Enter in column 1 the total number of hours worked by all general services paid staff.
Enter in column 2 the total number of General Services hours worked by unpaid owners/operators.
Enter in column 3 the total number of General Services hours worked by unpaid volunteers.
Enter in column 4 the wages for all general services staff (salaries and wages).

- 32. Payroll Taxes**
Enter in column 4 the cost of taxes paid by employer. Items include:
- FICA
 - FUTA
 - SUTA
- 33. Employee Benefit Program**
Enter in column 4 the cost of benefits paid by employer. Items include:
- Dental Insurance
 - Health Insurance
 - Life Insurance
 - Retirement
 - Uniforms
 - Worker's Compensation
- 34. Linen and Bedding**
Enter in column 4 the cost of linen and bedding. Items include:
- Linens, Bedding, Sheets
 - Mattresses, Pillows and Cases
 - Blankets, Towels, and Washcloths
- 35. Contract Services**
Enter in column 1 the number of hours worked by the individuals(s) under contract.
Enter in column 4 the cost of contracted Services.
- 36. Meetings / Seminars / Training**
Enter in column 4 the cost of personnel in attending meetings, seminars, and conferences.
Items include:
- Tuition / Registration / Fees
 - Training Materials
- 37. Travel Costs**
Enter in column 4 the cost incurred in providing services to patients, training facility personnel and other business related functions. Items include.
- Travel costs (mileage reimbursement, public transportation costs, etc.)
 - Lodging (hotel/motel) costs when incurred for business related purposes
 - Meals for facility personnel when incurred for business related purposes
 - Parking fees when incurred for business related purposes
- 38. Food**
Enter in column 4 the cost of food and nutritional supplements. Items include:
- Meats, Vegetables, Dairy Products, etc.
- 39. Supplies**
Enter in column 4 the cost of supplies for general services. Items include:
- Recreation Supplies**, Art Supplies, Games, Non-Capitalized Equipment (Camera, VCR, stereo, typewriter, etc.).
- Housekeeping Supplies**: Cost of cleaning and laundry supplies and materials. Items include Brooms, Mops, Detergents, etc. Non-Capitalized Equipment (vacuum cleaner, mop bucket, buffer, linen cart, scale, marking machine, etc.).
- Dietary Supplies**: General Kitchen Supplies Plates, Cups, Forks, Knives, cleaning supplies and Materials for Kitchen/Dining area, Non-Capitalized Equipment (blender, coffee urn, food cart, etc.).

- 39. Supplies (Continued)**
Operation/Maintenance supplies include chemicals, shop supplies, tools, gasoline and oil for lawn equipment and non-capitalized equipment (lawn mower, etc.).
- 40. Repairs and Maintenance - Automobiles & Trucks**
Enter in column 4 the cost of all maintenance and upkeep on vehicles owned by the home (other than cost applicable to Medically Related Patient Transportation). Items include:
- Registration Fees, Gasoline, Oil, Tires
 - Lubrication, Vehicle Repairs
- 41. Repairs and Maintenance - Equipment**
Enter in column 4 the cost of all materials and labor to repair and maintain equipment (other than costs applicable to Medically Related Patient Transportation). Items include:
- Office equipment, Furniture and fixtures
 - Plant machinery and equipment
- 42. Repairs and Maintenance - Buildings and Grounds**
Enter in column 4 the cost of all materials and labor to repair and maintain buildings and grounds.
- 43. Depreciation - Land Improvements**
For Depreciation, the guidelines provided by the United States Internal Revenue Service for tax purposes should be followed:
Enter in column 4 the cost of land improvements prorated over its expected life. Items include:
- Parking lots, Curbs and guttering
 - Sidewalks, Landscaping
- 44. Depreciation - Buildings and Improvements**
For Depreciation, the guidelines provided by the United States Internal Revenue Service for tax purposes should be followed:
Enter in column 4 the cost of the building(s) and building improvements prorated over its expected life.
- 45. Depreciation - Equipment**
For Depreciation, the guidelines provided by the United States Internal Revenue Service for tax purposes should be followed:
Enter in column 4 the cost of equipment NOT affixed to building prorated over its expected life. Items include:
- Office Furniture and Fixtures
 - Patient's Room Furniture and Fixtures
 - Office Machines and Equipment
 - Telephone Equipment
 - Kitchen Equipment, Laundry Equipment
 - Maintenance Equipment, Lawn Mowers and Tractors
 - Specialized Medical Equipment
 - Wheel Chairs
 - Specialized Educational Equipment
 - Computer Equipment and Software

- 46. Depreciation - Automobiles**
For Depreciation, the guidelines provided by the United States Internal Revenue Service for tax purposes should be followed:
Enter in column 4 the cost of the purchase of an automobile or van used by the home (other than cost applicable to Medically Related Patient Transportation) prorated over its expected life.
- 47. Rent for Facility**
Enter in column 4 the cost of renting or leasing facility where services are being provided to residents.
- 48. Rent for Other: Buildings / Land**
Enter in column 4 the cost for rent of homes rented for staff to meet resident requirements, temporary storage, land, etc.
- 49. Rent for Other: Automobiles / Equipment**
Enter in column 4 the cost of leasing equipment. Items include:
- Copier Rental
 - Computer Equipment Rental
 - Office Furniture and Equipment Rental
 - Telephone Equipment Rental
 - Automobile Leases (other than cost applicable to Medically Related Patient Transportation)
 - Patient Furniture and Equipment (other than cost applicable to Medically Related Patient Transportation).
 - Specialized Medical Equipment Rental (other than cost applicable to Medically Related Patient Transportation).
 - Wheelchair Rental (other than cost applicable to Medically Related Patient Transportation).
 - Other Equipment Rental (other than cost applicable to Medically Related Patient Transportation).
- 50. Interest - Mortgage / Fixed Asset**
Enter in column 4 the cost of all mortgage interest on fixed assets (NOT on operating capital). Items include:
- Land and Land improvements
 - Buildings and Buildings improvements
 - Equipment
 - Automobiles (other than interest cost related to Medically Related Patient Transportation).
- 51. Real Estate Taxes**
Enter in column 4 the cost of all property taxes.
- 52. Insurance - Fixed Assets**
Enter in column 4 the cost of all insurance on property ONLY. (NOT liability, worker's compensation, disability, life, or other non-property insurance). Cost of all automobile insurance, including liability (other than cost applicable to Medically Related Patient Transportation).

Cost Report**Line Number Description**

53. Utilities

Enter in column 4 the cost for all utilities. Items include:

- Electricity
- Gas (Natural gas, propane, butane - NOT gasoline)
- Fuel (Fuel oil used to heat and cool building - NOT gasoline)
- Water (water and sewer services)

54. Sanitary and Pest Control

Enter in column 4 the cost of sanitation (garbage) and pest control services.

55. Miscellaneous

Enter in column 4 the cost of other items not considered in above accounts.

60. TOTAL OF GENERAL SERVICES COST CENTER

Enter in column 1 the total of column 1, Lines 31 and 35.

Enter in column 2 the total of column 2, Line 31.

Enter in column 3 the total of column 3, Line 31.

Enter in column 4 the total of column 4, lines 31 through 55.

ADMINISTRATION**61. Salaries / Wages**

Enter in column 1 the total number of hours worked by paid administrative staff responsible for administering the activities of the home and assigned to classifications of administrator, assistant administrator, secretary, bookkeeper, etc. .

Enter in column 2 the total number of Administration hours worked by unpaid owners/operators.

Enter in column 3 the total number of Administration hours worked by unpaid volunteers.

Enter in column 4 all administrative personnel salaries and wages of individuals responsible for administering the activities of the home and assigned to classifications of administrator, assistant administrator, secretary, bookkeeper, etc.

62. Payroll Taxes

Enter in column 4 the cost of taxes paid by employer. Items include:

- FICA
- FUTA
- SUTA

63. Employee Benefit Program

Enter in column 4 the cost of benefits paid by employer. Items include:

- Dental Insurance
- Health Insurance
- Life Insurance
- Retirement
- Uniforms
- Worker's Compensation

64. Meetings / Seminars / Training

Enter in column 4 the cost of administrative personnel in attending meetings, seminars, and conferences. Items include:

- Tuition / Registration / Fees
- Training Materials

- 65. Travel Costs**
Enter in column 4 the cost incurred by administrative personnel in providing services to patients, training facility personnel and other business related functions. Items include:
- Travel costs (mileage reimbursement, public transportation costs, etc.)
 - Lodging (hotel/motel) costs when incurred for business related purposes
 - Meals for facility personnel when incurred for business related purposes
 - Parking fees when incurred for business related purposes
- 66. Contract Services**
Enter in column 1 the total number of hours worked by contracted administrative service individuals.
Enter in column 4 the cost of contracted Administrative Services.
- 67. Employee Criminal Record Check Fees**
Enter in column 4 the cost of employee criminal record checks.
- 68. Office Supplies and Materials**
Enter in column 4 the cost of office supplies and other administrative supplies. Items include:
- General Office Supplies
 - Printed Forms
 - Letterhead and Envelopes
 - Checks, Deposit Slips, and other Banking Forms
 - Non-Capitalized Equipment (fax machine, calculator, etc.)
- 69. Management Services**
Enter in column 4 the cost of contracted Management Services.
- 70. Central Office Overhead**
Enter in column 4 the cost of central office allocated to home for centralized services furnished by a home office.
- 71. Interest - Operating**
Enter in column 4 the financing cost of operating capital for other than fixed assets (land buildings, equipment, automobiles, etc.). Items include:
- Interest on Operating Loans
 - Fees for General Lines of Credit
 - Interest on Credit Card Purchases
 - Interest on Other Revolving Credit Purchases
- 72. Advertising**
Enter in column 4 the cost of brochures, pamphlets, and all promotional and public relations expenses.
- 73. Amortization**
Enter in column 4 the cost of current write-off of capitalized items. Items include:
- Cost of establishing the entity or organization
- 74. Data Processing**
Enter in column 4 the cost of operating a data processing unit or contracted computer services. Items include:
- Contracted Data Processing Services
 - Software Expense
 - Data Processing Supplies

Cost Report Line Number	Description
75.	Legal and Accounting Enter in column 4 the cost of acquiring contracted Legal and Accounting Services for home's operations.
76.	Audit Enter in column 4 the cost of having an audit performed on the cost report by an Accountant or Certified Public Accountant (CPA).
77.	Telephone and Telegraph Enter in column 4 the cost of telephone and telegraph services for all communication services (including pagers).
78.	Travel and Entertainment Enter in column 4 the cost of travel and entertainment for business purposes.
79.	Dues and Subscriptions Enter in column 4 the cost of membership in professional societies, cost of trade journals and publications and cost of subscriptions to newspapers and magazines for residents.
80.	Insurance - General Enter in column 4 the cost of all business insurance not related to property or employees.
81.	Licenses Enter in column 4 the cost of federal, state, and local licensing fees.
82.	Bad Debts Enter in column 4 the cost of Bad Debts in circumstances where a resident with SSI or Social Security coverage is served by a home and this revenue is diverted from paying for the cost of care. Costs of this nature shall be limited to one occurrence of a consecutive resident stay not to exceed sixty (60) days.
83.	Postage Enter in column 4 the cost of postage.
84.	Miscellaneous Enter in column 4 the cost of other Administrative items not considered in above accounts.
85.	TOTAL OF ADMINISTRATION Enter in column 1 the total of column 1, Lines 61 and 66. Enter in column 2 the total of column 2, Lines 61. Enter in column 3 the total of column 3, Line 61. Enter in column 4 the total of column 4, Lines 61 through 84.

NON-REIMBURSABLE

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|-----|---|
| 86. | Miscellaneous
Enter in column 4 the cost associated with miscellaneous matters. Examples include State / Federal Income Taxes, Lobbyists, Penalties, Vending Services, Contributions, and Bad Debts other than those listed in Cost Account 82. |
|-----|---|

INITIAL/ORIENTATION AIDE TRAINING (20, 40, 75 HOUR TRAINING)

Cost of staff hired to replace permanent staff in order that they can attend this training should be recorded in the Cost Centers related to the work they are performing.

- 87. Salaries and Wages**
Enter in column 1 the total number of hours for staff, full or part-time, attending or teaching the required training.
Enter in Column 2, the total number of training hours worked by unpaid owners / operators.
Enter in Column 3, the total number of training hours worked by unpaid volunteers.
Enter in column 4, the salaries and wages of staff, (full or part time) attending or teaching the required training.
- 88. Payroll Taxes**
Enter in column 4 the cost of taxes paid by the employer. Items include:
- FICA
 - FUTA
 - SUTA
- 89. Employee Benefit Program**
Enter in column 4 the cost of benefits paid by the employer. Items include:
- Dental Insurance
 - Health Insurance
 - Life Insurance
 - Retirement
 - Uniforms
 - Worker's Compensation
- 90. Meetings/Seminars/Training**
Enter in column 4 the cost of initial staff training to meet staff competency requirements and the cost of personnel in attending meetings, seminars, and conferences. Items include:
- Tuition / Registration /Fees
 - Training Materials
- 91. Travel Costs**
Enter in column 4 the cost incurred by facility personnel for initial/orientation aide training. Items include:
- Travel costs (mileage reimbursement, public transportation costs, etc.)
 - Lodging (hotel/motel) costs when incurred for business related purposes
 - Meals for facility personnel when incurred for business related purposes
 - Parking fees when incurred for business related purposes
- 92. Contract Services**
Enter in column 1 the total number of hours for contract services personnel attending or teaching the required training courses. Also include the number of hours contracted for to attend or teach the required training.
Enter in column 4 the fees / cost for all contract services personnel attending or teaching the required training courses. Also include the cost of those contracted with to provide or teach the required training.

Line Number	Description
93.	Miscellaneous Enter in column 4 the cost of other aide training items not considered in the above accounts.
95.	TOTAL OF INITIAL/ORIENTATION AIDE TRAINING (20, 40, 75 HOUR REQUIREMENT) Enter in column 1 the total of column 1, Lines 87 and 92. Enter in column 2 the total of column 2, Line 87. Enter in column 3 the total of column 3, Line 87. Enter in column 4 the total of column 4, Lines 87 through 93

<p align="center">MENTAL HEALTH CONTRACTED SERVICES (FOR USE ONLY BY GROUP HOMES RECEIVING MENTAL HEALTH FUNDING)</p>
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- 97. Salaries / Wages**
Enter in column 1 the total number of hours worked by paid mental health contracted services staff.
Enter in column 2 the total number of Mental Health Contracted Services hours worked by unpaid owners/operators.
Enter in column 3 the total number of Mental Health Contracted Service hours worked by volunteers.
Enter in column 4 all mental health service personnel salaries and wages.
- 98. Payroll Taxes**
Enter in column 4 the cost of taxes paid by employer. Items include:
- FICA
 - FUTA
 - SUTA
- 99. Employee Benefit Program**
Enter in column 4 the cost of benefits paid by employer. Items include:
- Dental Insurance
 - Health Insurance
 - Life Insurance
 - Retirement
 - Uniforms
 - Worker's Compensation
- 100. Meetings / Seminars / Training**
Enter in column 4 the cost of mental health service personnel in attending meetings, seminars, and conferences. Items include:
- Tuition / Registration / Fees
 - Training Materials
- 101. Travel Costs**
Enter in column 4 the cost incurred by mental health contracted services personnel in providing services to patients, training facility personnel and other business related functions. Items include.
- Travel costs (mileage reimbursement, public transportation costs, etc.)
 - Lodging (hotel/motel) costs when incurred for business related purposes
 - Meals for facility personnel when incurred for business related purposes
 - Parking fees when incurred for business related purposes

Line Number	Description
102.	Contract Services Enter in column 1 the total number of hours worked by individuals under contract. Enter in column 4 the cost of contracted Mental Health Services. Items include: <ul style="list-style-type: none"> - Speech Therapy - Occupational Therapy - Physical Therapy - Psychological Services
103.	Supplies Enter in column 4 the cost of supplies for Mental Health Contracted Services.
104.	Miscellaneous Enter in column 4 the cost of other Mental Health Contracted Service items not considered in above accounts.
105.	TOTAL OF MENTAL HEALTH CONTRACTED SERVICES Enter in column 1 the total of column 1, Lines 97 and 102. Enter in column 2 the total of column 2, Line 97. Enter in column 3 the total of column 3, Line 97. Enter in column 4 the total of column 4, Lines 97 through 104.

TOTAL: ALL COST CENTERS

125. **TOTAL OF ALL COST CENTERS.**
Enter in column 1 the total of Lines 15, 30, 60, 85, 95 and 105.
Enter in column 2 the total of Lines 15, 30, 60, 85, 95 and 105.
Enter in column 3 the total of Lines 15, 30, 60, 85, 95 and 105.
Enter in column 4 the total of Lines 15, 30, 60, 85, 95 and 105.

SCHEDULE OF UNPAID / UNCOMPENSATED OWNER HOURS

SCHEDULE C – SUPPLEMENT

Enter in the Column titled Cost Report Line No. the Family Care Home Cost Report Line Number that the Unpaid Owner Hours are reported on.
Enter in the Column titled Cost Report Line Description the Family Care Home Cost Report Line description that the Unpaid Owner Hours are reported on.
Enter in the Column titled Cost Center Title the Family Care Home Cost Report cost center title that the Unpaid Owner Hours are reported in.
Enter in the Column titled Name of Person the person's name that worked the Unpaid Owner Hours.
Enter in the Column titled Relationship to Owner / Provider the person's relation to the Owner / Provider.
Enter in the Column titled Unpaid Hours the number of hours worked during the cost reporting period in the Cost Center. These hours will be in the Patient logs and / or in the Time Sheets for Cost Report.